10 LC 18 8732

House Bill 952

By: Representatives Smith of the 70<sup>th</sup>, England of the 108<sup>th</sup>, Carter of the 175<sup>th</sup>, Burns of the 157<sup>th</sup>, and Stephens of the 164<sup>th</sup>

## A BILL TO BE ENTITLED AN ACT

- 1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
- 2 exemptions from state sales and use tax, so as to provide for an exemption with respect to the
- 3 sale of certain school supplies, clothing, footwear, computers, and computer related
- 4 accessories for a limited period of time; to provide an effective date; to repeal conflicting
- 5 laws; and for other purposes.

## 6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 SECTION 1.

- 8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
- 9 state sales and use tax, is amended by revising subparagraph (A) of paragraph (75) as
- 10 follows:
- 11 "(75)(A) The sale of any covered item. The exemption provided by this paragraph
- shall apply only to sales occurring during a period commencing at 12:01 A.M. on
- July <del>30, 2009</del> <u>29, 2010</u>, and concluding at 12:00 Midnight on August <del>2, 2009</del> <u>1, 2010</u>."
- SECTION 2.
- 15 This Act shall become effective upon its approval by the Governor or upon its becoming law
- without such approval.
- SECTION 3.
- 18 All laws and parts of laws in conflict with this Act are repealed.